GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Prohibition & Excise – Andhra Pradesh Excise Act, 1968 – Transportation of intoxicants manufactured outside the State without payment of applicable duties, taxes, fees etc. payable under A.P. Excise Act, 1968 not permitted except under valid permit – Clarification – Notification under Section 11 (1) of the A.P. Excise Act, 1968 - Issued.

REVENUE (EXCISE) DEPARTMENT

G.O.Ms.No: 310 **Dated: 26.10.2020.**

Read the following:

1. A.P.Excise (Import, Export and Transport of IMFL & FL – Permits) Rules, 2005.
2. G.O.Ms. No. 411, Revenue (Excise-II) Department, Dated: 24.09.2019.
3. G.O.Ms. No. 426, Revenue (Excise-II) Department, Dated: 11.10.2019.
4. From G.A (SEB) Dept., e-Office note file No.GAD57-COOR0MISC/2/2020- SS-SEB.

ORDER:

The Government of Andhra Pradesh is committed to the avowed policy of reducing Alcohol consumption in the State with a view to improve the physical quality of life of its people.

2. Pursuant to the policy, Andhra Pradesh Government have taken a number of pro-active steps such as removal of 43000 Belt shops spread across various villages, throughout the State, removal of private persons from operating liquor shops so as to ensure that there remain no belt shops in any village, etc. Further, in order to ensure that there is no illegal sale of liquor, the A.P. State Beverages Corporation Limited has been granted exclusive privilege of retailing in IMFL & FL in the State w.e.f. 01.10.2019 in public interest. A gathering area meant for consumption of liquor, right beside the liquor shop known as "permit room" has been dispensed with. Business hours have been reduced from 10.00 am – 10.00 pm to 11.00 am – 8.00 pm. The number of Shops have been reduced from (4380) to (3500) and further reduced to (2934) i.e., by about 33%.

3. In order to discourage consumption of Liquor, the new tax in the form of Additional Retail Excise Tax has been levied on the liquor from time to time. Besides, with a view to create awareness among the public on the evils of consumption of liquor / intoxicants, the Madya Vimochana Prachara Committee has been constituted and awareness programs are being conducted all over the State.

4. Further, in the references 2nd & 3rd read above, orders have been issued, reducing the maximum quantity of intoxicants to the following quantities which a person may have in his possession at a time without a permit or license as on 12.10.2019.

1) Indian Made Foreign Liquor (IMFL) : 3 bottles of any size
2) Foreign Liquor (FL) : 3 bottles of any size.
3) Denatured/methylated Spirit : 3 bulk litres.
4) Beer : 3 bottles of any size.
5) Toddy : 2 bulk litres.
6) Rectified spirit/intoxicating drugs : Nil.

5. Laws have been enacted to ensure strict action in case of possession of intoxicants beyond the limits prescribed or sale of liquor illegally.

6. It has come to the notice of the State Government that in a large number of cases, liquor from outside the State is being transported into Andhra Pradesh without payment of duty, fees etc. This is not only resulting in loss of revenue to the exchequer but also transport of liquor through non-duty paid means.

P.T.O.

7. As per Section 9 of the A.P. Excise Act, 1968 no intoxicant shall be imported into the State of Andhra Pradesh except on payment of such Countervailing Duty and fees as may be levied under the Act with prior permission. The Government have notified rates of Countervailing duties as well as additional Countervailing duty vide G.O.Ms.No.394 Revenue (Excise-II) Dept. dt.21.10.2015 and G.O.Ms.No.243 Revenue (Excise-II) Dept. dt.27.06.2017 respectively. Any transport of intoxicants in contravention of the provisions of the Act and the notifications made under the Act is a punishable offence under Section 34 of the A.P. Excise Act, 1968. It follows that no intoxicant shall be permitted to be transported into the State of Andhra Pradesh, without payment of applicable duties, fees etc., payable under the A.P. Excise Act, 1968 and the rules, notifications, orders etc., issued thereunder, except under a permit granted in advance by the competent authority.

8. Similarly, no transport of liquor into their states from other states without payment of applicable duties, taxes, fees payable under their respective Excise Laws is permitted under the statutes of other states also and any transport of liquor in contravention of the statutory provisions is a punishable offence, for example, under Section 34 of Telangana Excise Act, Section 32 of Karnataka Excise Act, 1965, Section 55 of the Abkari Act of Kerala State and Section 4 of Tamilnadu Prohibition Act, 1937.

9. In order to clarify this, the following notification is being brought out.

10. Accordingly, the following notification will be published in an Extraordinary Issue of the Andhra Pradesh Gazette, Dated: 27th October, 2020.

NOTIFICATION

In exercise of the powers conferred by sub-Section (1) of Section 11 of the Andhra Pradesh Excise Act, 1968, the Government of Andhra Pradesh hereby clarify the following:-

1. Transport of two litres of duty free liquor is permitted without any permit in respect of persons travelling from outside the country (as per Government of India norms).

2. No transport of any intoxicant which is manufactured / produced outside the State and on which applicable duties, taxes, fees etc., payable under the A.P. Excise Act, 1968 and the rules, notifications, orders etc., issued thereunder are not paid is permitted, except under a permit granted by the competent authority in advance and any transport of intoxicants in contravention of the provisions of the A.P. Excise Act, 1968 is a punishable offence under Section 34 of the said Act.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner, Printing & Stationery and Stores Purchase Dept., A.P., Vijayawada. (He is requested to publish in the Gazette and supply 100 copies to Govt., and 500 copies to the Commissioner of Prohibition &Excise, Vijayawada)
The Commissioner of Prohibition & Excise, A.P., Vijayawada.
The Commissioner, Special Enforcement Bureau, A.P., Vijayawada.
The Managing Director, A.P. State Beverages Corporation Limited, Vijayawada.
The G.A.(SEB) Dept., A.P. Secretariat.

Copy to:
The P.S. to Principal Secretary to the Chief Minister.
The P.S. to Deputy Chief Minister (Excise & CT).
The P.S. to Special Chief Secretary to Govt., Revenue (CT, P&E, R&S).
SF/SC.

// FORWARDED :: BY ORDER //

SECTION OFFICER